

## Message Text

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20

ORIGIN TRSY-04

INFO OCT-01 EA-07 ISO-00 EB-07 L-03 SS-15 NSC-05 SP-02

OMB-01 /045 R

DRAFTED BY:TRSY:OS:OITA:DSFOSTER

APPROVED BY:EB/IFD/OMA:RRYAN

TRSY:MFEINBERG

EB/IFD/OMA:MMINNIES

EA/ANP:HNELSON

----- 038044

R 211546Z APR 76

FM SECSTATE WASHDC

TO AMEMBASSY CANBERRA

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E.O. 11652: N/A

TAGS: EFIN

SUBJECT: U.S. - AUSTRALIA TAX TREATY

REF: (A) CANBERRA 1459, (B) STATE 061313, (C) CANBERRA

2129

1. LIST OF ILLUSTRATIVE COMPROMISES IN REFTEL B DOES NOT CONTAIN ANY EXAMPLES ALREADY KNOWN TO BE UNACCEPTABLE TO USG UNDER ANY CIRCUMSTANCES.

2. KEY WORD IN OPTION 1C OF REFTEL B IS "LIMITED." TREASURY DOES NOT VIEW O'REILLY PROPOSAL AS EQUIVALENT TO OPTION 1C, AS SUGGESTED IN PARAGRAPH 4 OF REFTEL C. AN EXAMPLE OF A LIMITED AMENDMENT WOULD BE ONE AFFECTING ONLY THE TREATMENT OF ROYALTIES.

3. IT IS NOT POSSIBLE TO SPECIFY WHICH ITEMS ARE NOT ACCEPTABLE TO THE UNITED STATES AT THE PRESENT TIME. NONE OF THEM CAN BE ACCEPTED WITHOUT DISCUSSION WITH AUSTRALIANS AND NONE OF THEM IS SO UNACCEPTABLE THAT  
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DISCUSSION WOULD BE USELESS. EACH MUST BE VIEWED IN

CONTEXT OF OVERALL AGREEMENT. FIVE-YEAR INTERVAL SINCE  
LAST DISCUSSIONS MAY REQUIRE SOME RECONSIDERATION OF  
OTHER ISSUES, THUS POSSIBLY CHANGING OVERALL CONTEXT.

4. REFTTEL A INDICATED THAT O'REILLY WISHES MORE INFOR-  
MATION CONCERNING THE TYPE OF COMPROMISE WHICH ASSISTANT  
SECRETARY WALKER VISUALIZES. WALKER DOES NOT VISUALIZE  
ANY PARTICULAR COMPROMISE, BUT BELIEVES DISCUSSION OF  
ITEMS OF THE TYPE LISTED IN REFTTEL B MIGHT BE PRODUCTIVE.  
THE LIST WAS MEANT ONLY TO BE SUGGESTIVE.

5. TREASURY REPEATS SUGGESTION OF PARAGRAPH 2 OF REFTTEL B.  
KISSINGER

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX LAW, POLICIES, AGREEMENT DRAFT, TAX AGREEMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 21 APR 1976  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** SmithRJ  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1976STATE096474  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** TRSY:OS:OITA:DSFOSTER  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D760152-0328  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1976/newtext/t19760438/aaaabfsl.tel  
**Line Count:** 74  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ORIGIN TRSY  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 76 CANBERRA 1459, 76 STATE 61313  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** SmithRJ  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 24 MAY 2004  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <24 MAY 2004 by ellisoob>; APPROVED <17 SEP 2004 by SmithRJ>  
**Review Markings:**

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EO Systematic Review  
04 MAY 2006

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** U.S. - AUSTRALIA TAX TREATY  
**TAGS:** EFIN, AS, US  
**To:** CANBERRA  
**Type:** TE  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 04 MAY 2006